

**CONGREGATIONAL ST. JOHN THE
BAPTIST CHURCH – PROJECT STAYFREE**

Financial Report

Year Ended June 30, 2013

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Penny Angelle Scruggins, CPA
Christine C. Doucet, CPA

Wanda F. Arcement, CPA,CVA
Allan J. LaBry, CPA
Albert R. Leger, CPA,PFS,CSA*
Marshall W. Guidry, CPA
Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®
James R. Roy, CPA
Robert J. Metz, CPA
Alan M. Taylor, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr., CPA
Kristin B. Dauzat, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA
Bryan K. Joubert, CPA
Stephen J. Anderson, CPA
W. Jeffrey Lowry, CPA
Brad E. Kolder, CPA, JD
Casey L. Ardoin, CPA

Retired:
Conrad O. Chapman, CPA* 2006

* A Professional Accounting Corporation

P.O. Box 531
Marksville, LA 71351

Phone (318) 253-9252
Fax (318) 253-8681

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8680

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70555
Phone (337) 639-4737
Fax (337) 639-4568

1428 Metro Drive
Alexandria, LA 71301
Phone (318) 442-4421
Fax (318) 442-8833

ACCOUNTANT'S COMPILATION REPORT

WEB SITE
WWW.KCSRCPAS.COM

To the Board of Directors
Congregational St. John the Baptist Church – Project Stayfree
Marksville, Louisiana

We have compiled the accompanying statement of financial position of Congregational St. John the Baptist Church – Project Stayfree (a nonprofit organization), as of June 30, 2013, and the related statements of activities and cash flows for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Congregational St. John the Baptist Church – Project Stayfree's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Congregational St. John the Baptist Church – Project Stayfree.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
November 8, 2013

FINANCIAL STATEMENTS

CONGREGATIONAL ST. JOHN THE BAPTIST CHURCH -PROJECT STAYFREE
Marksville, Louisiana

Statement of Financial Position
June 30, 2013

ASSETS

Current assets:

Cash	<u>\$ 13,766</u>
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NET ASSETS

Current liabilities:

Accounts payable	\$ 857
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Payroll taxes payable	<u>956</u>
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Total liabilities	<u>\$ 1,813</u>
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Net Assets:

Unrestricted net assets	<u>\$ 11,953</u>
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Total liabilities and net assets	<u>\$ 13,766</u>
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See Accountant's Compilation Report.

CONGREGATIONAL ST. JOHN THE BAPTIST CHURCH -PROJECT STAYFREE
Marksville, Louisiana

Statement of Activities
For the Year Ended June 30, 2013

Support and revenue:

Revenue -

State of LA - DHHR	\$54,645
Interest revenue	<u>33</u>
Total	<u>54,678</u>

Expense and losses:

Salaries	45,435
Casual labor	620
Taxes - payroll	3,227
Bank service charge	12
Copier maintenance	1,688
Legal and professional	3,850
Computer expense	164
Miscellaneous	174
Meals and entertainment	243
Office supplies	345
Postage	157
Supplies	708
Telephone	2,730
Testing	2,686
Utilities	<u>1,100</u>
Total	<u>63,139</u>

Change in net assets	(8,461)
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Net assets, beginning of year	<u>20,414</u>
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Net assets, end of year	<u>\$11,953</u>
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See Accountant's Compilation Report.

CONGREGATIONAL ST. JOHN THE BAPTIST CHURCH -PROJECT STAYFREE
Marksville, Louisiana

Statement of Cash Flows
For the Year Ended June 30, 2013

Cash flows from operating activities:	
Change in net assets	<u>\$ (8,461)</u>
Adjustments to reconcile change in net assets to net cash used by operating activities -	
Decrease in accounts receivable	190
Increase in accounts payable	857
Decrease in payroll taxes payable	<u>(64)</u>
Net cash used by operating activities	<u>(7,478)</u>
 Cash, beginning of year	 <u>21,244</u>
Cash, end of year	<u>\$ 13,766</u>

See Accountant's Compilation Report.